



# Form ST-12B

## Sales Tax Exempt Certificate for Sales of Certain Medical Equipment

Rev. 11/96

**Massachusetts**  
**Department of**  
**Revenue**

### Part A: To be Completed by Physician

I hereby prescribe the following medical equipment for the patient named below and certify that such equipment is medically necessary.

Name of patient

#### Items Exempt from Sales and Use Tax When Prescribed by a Physician

- |  |   |
|--|---|
| <input type="checkbox"/> Kidney dialysis machines  | <input type="checkbox"/> Canes and tripod quad canes          |
| <input type="checkbox"/> Enteral and parenteral feedings and feeding devices               | <input type="checkbox"/> Hospital beds for home use           |
| <input type="checkbox"/> Suction machines  | <input type="checkbox"/> Breast prostheses                    |
| <input type="checkbox"/> Oxygen concentrators, regulators, humidifiers, masks and cannulas | <input type="checkbox"/> Alternating pressure pad units       |
| <input type="checkbox"/> Ultrasonic nebulizers   | <input type="checkbox"/> Patient lifts                        |
| <input type="checkbox"/> Life-sustaining resuscitators                                     | <input type="checkbox"/> Insulin needles and insulin syringes |
| <input type="checkbox"/> Incubators  | <input type="checkbox"/> Eyeglasses                           |
| <input type="checkbox"/> Heart pacemakers  | <input type="checkbox"/> Other _____                          |

Full description of equipment

Signature of physician

Registration number

Address

### Part B: To be Completed by Purchaser

Name of vendor

Address

#### Signed under the penalties of perjury.

Signature of purchaser

Address

### General Information

Under Massachusetts General Laws (MGL), Chapter 64H, sec. 6(l) the medical equipment listed above is exempt from sales and use tax if prescribed by a physician. The exemption covers sales, rentals and repairs of these items. Vendors must collect the tax on sales of the medical equipment listed unless the purchaser presents this exempt certificate properly completed. If the physician does not complete Part A, his or her written prescription form may be substituted. Vendors should attach the prescription to this form. The purchaser must complete Part B. Vendors must retain a copy of this form with their tax records to substantiate the exempt sale. See Massachusetts Regulation 830 CMR 62C.25.1.

**Warning: Willful misuse of this certificate is subject to criminal tax evasion penalties of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.**

If you have any questions about the acceptance or use of this certificate, please contact:

**Massachusetts Department of Revenue**  
**Customer Service Bureau**  
**PO Box 7010**  
**Boston, MA 02204**  
**(617) 887-MDOR**

This form is approved by the Commissioner of Revenue and may be reproduced.